

IT 95-63
Tax Type: INCOME TAX
Issue: Non-Filer (Income Tax)

STATE OF ILLINOIS
DEPARTMENT OF REVENUE
OFFICE OF ADMINISTRATIVE HEARINGS
CHICAGO, ILLINOIS

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THE DEPARTMENT OF REVENUE      )  
OF THE STATE OF ILLINOIS      )  
                               )   Docket No.:  
      v.                       )   FEIN or SSN:  
                               )  
XXXXXX,                       )   Harve D. Tucker,  
Taxpayer                       )   Administrative Law Judge  
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RECOMMENDATION FOR DISPOSITION

SYNOPSIS: This matter comes on for hearing pursuant to the taxpayer's timely protest filed March 22, 1995, in response to the Notice of Deficiency issued by the Department of Revenue on January 27, 1995. At issue is whether the taxpayer failed to file an Illinois income tax return for the tax year 1990.

The Department of Revenue issued a Notice of Hearing, dated May 19, 1995, for hearing to be held on June 23, 1995. The Taxpayer responded by letter, stating that he is confined to a wheelchair and cannot appear at the hearing. This letter was followed-up by a telephone call to the Administrative Law Judge, who told the Taxpayer he could furnish the Department with additional information and would not have to appear at the hearing. Additional information was received, in the form of twenty-six pages of correspondence by the Taxpayer.

Following the submission of all evidence and a review of the record, it is recommended that this matter be resolved in favor of the Department of Revenue.

FINDINGS OF FACT:

1. The Department of Revenue issued a Notice of Deficiency to the

Taxpayer, dated January 27, 1995, determining that the Taxpayer failed to file an Illinois income tax return for the tax year 1990.

2. The Taxpayer file a timely protest on March 22, 1995.

3. The Department of Revenue issued a Notice of Hearing, dated May 19, 1995, for hearing to be held on June 23, 1995. The Taxpayer responded by letter, stating that he is confined to a wheelchair and cannot appear at the hearing. This letter was followed-up by a telephone call to the Administrative Law Judge, who told the Taxpayer he could furnish the Department with additional information and would not have to appear at the hearing. Additional information was received, in the form of twenty-six pages of correspondence by the Taxpayer.

4. The Taxpayer states in one piece of correspondence, "My case is based on the fact that I did not file taxes during the time states in this letter sent me by the Illinois Department of Revenue. This is a fact." There is no other relevant information in the correspondence from Taxpayer.

CONCLUSIONS OF LAW: The taxpayer has stated that he did not file a tax return for the subject year. No other information or statements in the papers provided by the taxpayer were relevant to the matter herein. Therefore, based on the evidence in the record, it is my recommendation that the Notice of Deficiency issued in this cause be finalized as issued.

Harve D. Tucker
Administrative Law Judge

Date